

AFFIDAVIT OF PUBLICATION : 615631

STATE OF KANSAS, COUNTY OF RENO, SS:

David Dove

of lawful age, being first duly sworn, depose and saith, he/she is Legal Representative of

The Hutchinson News

a daily newspaper printed and published in the city of Hutchinson, Reno County, Kansas, and not a trade, religious, or fraternal publication, and which newspaper has been entered as second-class mail matter in the United States post office, Hutchinson, Kansas, and which newspaper has been continuously and uninterruptedly published daily for more than fifty weeks a year and has been so published for more than fifty years prior to the first publication of the notice hereinafter mentioned, and that a notice, of which a true copy is hereto attached, was published in the regular and entire Friday issue of said HUTCHINSON NEWS for 1 day, the first being made on the 28th day of July, A.D., 2017, and the last on the 28th day of July, A.D., 2017.

Affiant further says that he/she has personal knowledge of the statements above set forth, and that they are true.

*David Dove*

Subscribed and sworn to before me this 4th day of August, A.D., 2017.

*Jona J Thomas*

Notary Public.

My Commission Expires 04/12/18

Printer's Fees, \$183.89



**NOTICE OF BUDGET HEARING**  
The governing body of  
**Valley Township Cemetery District**  
Reno County

will meet on August 15, 2017 at 7:00 p.m. at 6807 South Willison Road, Burton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to be levied.  
Detailed budget information is available at 6807 South Willison Road, Burton, KS and will be available at this hearing.

**BUDGET SUMMARY**  
Proposed Budget 2018 Expenditures and Amount of 2017 Ad Valorem Tax establish the maximum limits of the 2018 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual 2016		Current Year Estimate for 2017		Proposed Budget Year for 2018	
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budgeted Authority for 2017 Ad Expenditures/Valorem Tax Rate*	Amount of 2017 Ad Estimate Valorem Tax Rate*
General	3,774	0.000	2,900	0.000	13,195	0.000
Debt Service						
Totals	3,774	0.000	2,900	0.000	13,195	0.000
Less: Transfers	0		0		0	
Net Expenditures	3,774		2,900		13,195	
Total Tax Levied	0		0		xxxxxxx	
Assessed Valuation	13,438,729		11,766,690		13,133,103	

Outstanding Indebtedness, Jan 1,  
G.O. Bonds  
Revenue Bonds  
Other  
Lease Pur. Princ.  
Total  
\*Tax rates are expressed in mills.

2015  
0  
0  
0  
0  
0

2016  
0  
0  
0  
0  
0

2017  
0  
0  
0  
0  
0

Jim Bogner  
Treasurer

615631

FILED

AUG 10 2017

Donna Patton  
COUNTY CLERK

# CERTIFICATE

Valley Cemetery

State of Kansas  
Special District

2018

To the Clerk of Reno County, State of Kansas  
We, the undersigned, officers of  
Valley Township Cemetery District

of

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

		2018 Adopted Budget		
Table of Contents:		Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018	2			
Allocation MVT, RVT, 16/20M Vehicle Ta	3			
Schedule of Transfers	4			
Statement of Indebt. & Lease/Purchase	5			
<b>Fund</b>	<b>K.S.A.</b>			
General	0	13,195		
Debt Service	10-113			
<b>Totals</b>	xxxxxxxx	13,195	0	
Budget Summary	7	County Clerk's Use Only		
Neighborhood Revitalization Rebate				
Resolution required? Notice of the vote to adopt required to be published?		No	Nov. 1, 2017 Total Assessed Valuation	

Assisted by:  
D. Scot Loyd, CPA, CGFM, CFE, CGMA  
Jan Nolde, CPA, CFE, CGMA  
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McPherson, KS 67460  
Email:  
scotloyd@sjhl.com  
jannolde@sjhl.com

*Jan L. B...*  
*Hutchen Kopp*  
*Keith B. Kincaid*

Attest: \_\_\_\_\_, 2017

County Clerk

Governing Body

See Accountant's Compilation Report and Summary of Significant Assumptions

FILED

AUG 25 2017

Donna Patton  
COUNTY CLERK

**Computation to Determine Limit for 2018**

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 0
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 0

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ 49,017	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ 3,689,561	
5b. Personal property 2016	- 2,211,347	
5c. Increase in personal property (5a minus 5b)	+ 1,478,214	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	12,791	
7. Total valuation adjustment (sum of 4, 5c, 6)	1,540,022	
8. Total estimated valuation July, 1, 2017	13,133,103	
9. Total valuation less valuation adjustment (8 minus 7)	11,593,081	
10. Factor for increase (7 divided by 9)	0.13284	
11. Amount of increase (10 times 3)	+ \$ 0	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 0	
13. Debt service levy in this 2018 budget	0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	0	
15. Consumer Price Index for all urban consumers for calendar year 2016	0	
16. Consumer Price Index adjustment (3 times 15)	\$ 0	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 0	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

See Accountant's Compilation Report and Summary of Significant Assumptions

Valley Township Cemetery District  
Reno County

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018			
		MVT	RVT	16/20M Veh	Comm Veh
General	0	0	0	0	0
Debt Service	0	0	0	0	0
	0	0	0	0	0
	0	0	0	0	0
Total	0	0	0	0	0

County Treas Motor Vehicle Estimate

0

County Treas Recreational Vehicle Estimate

0

County Treas 16/20M Vehicle Estimate

0

County Treas Commercial Vehicle Tax Estimate

0

County Treas Watercraft Tax Estimate

0

MVT Factor 0.00000

RVT Factor 0.00000

16/20M Factor 0.00000

Comm Veh Factor 0.00000

Watercraft Factor 0.00000

See Accountant's Compilation Report and Summary of Significant Assumptions

2018

Valley Township Cemetery District  
Reno County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2016</b>	<b>Current Amount for 2017</b>	<b>Proposed Amount for 2018</b>	<b>Transfers Authorized by Statute</b>
None					
<b>Totals</b>		0	0	0	
<b>Adjustments*</b>					
<b>Adjusted Totals</b>		0	0	0	

\*Note: Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

See Accountant's Compilation Report and Summary of Significant Assumptions



## FUND PAGE FOR FUNDS WITH A TAX LEVY

[illegible]

# NOTICE OF BUDGET HEARING

State of Kansas  
Special District  
2018

The governing body of  
**Valley Township Cemetery District**  
**Reno County**

will meet on August 15, 2017 at 7:00 p.m. at 6807 South Willison Road, Burrton, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of tax to levied. Detailed budget information is available at 6807 South Willison Road, Burrton, KS and will be available at this hearing.

## BUDGET SUMMARY

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Debt Service							
Totals	3,774	0.000	2,900	0.000	13,195	0	0.000
Less: Transfers	0		0		0		
Net Expenditures	3,774		2,900		13,195		
Total Tax Levied	0		0		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	13,438,729		11,768,690		13,133,103		

### Outstanding Indebtedness,

Jan 1,	2015	2016	2017
G.O. Bonds	0	0	0
Revenue Bonds	0	0	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	0	0	0

\*Tax rates are expressed in mills.

Jim Bogner  
Treasurer

See Accountant's Compilation Report and Summary of Significant Assumptions



## **SUMMARY OF SIGNIFICANT ASSUMPTIONS**

### **Note A: NATURE OF THE PROJECTION**

This financial projection presents, to the best of Management's knowledge and belief, the Cemetery's results of operations and significant changes in financial position for the projection period if the hypothetical assumptions occur. Accordingly, the projection reflects management's judgment as of August 25, 2017, the date of this projection, of the expected conditions if the hypothetical assumptions occur. The presentation is designed to provide information for management and the County Clerk of the county that the Cemetery resides in, to calculate the tax levy needed to support the Cemetery's operations and should not be considered to be a presentation of expected future results. Accordingly, this projection may not be useful for other purposes. Furthermore, even if the hypothetical assumptions occur, there will usually be differences between the projected and actual results, because events and circumstances frequently do not occur as expected, and those differences may be material. The assumptions disclosed herein are those that management believes are significant to the projection.

### **Note B: SUMMARY OF SIGNIFICANT ASSUMPTIONS**

1. Receipts and expenditures are received and spent as predicted (hypothetical).
2. Estimates of various taxes to be received as shown on pages 2 and 3, are accurate.
3. The receipts, expenditures, and unencumbered cash balances compared to the historical data remains consistent between years under the projection, as shown on the various individual fund presentation pages.
4. There will not be any catastrophic events or circumstances beyond the Cemetery's control that would effect the above assumptions.



SWINDOLL  
JANZEN  
HAWK &  
LOYD, LLC

Certified Public Accountants

80  
YEARS

More Than Just Numbers Since 1936

To Management of the Valley Township Cemetery District  
6807 S. Willison Rd.  
Burton, KS 67020

Management is responsible for the accompanying projection of the Valley Township Cemetery District, which comprises the projected budgeted cash receipts and expenditures for the year ended December 31, 2018, prepared under the regulatory basis of accounting in the prescribed format required by the State of Kansas, including the related summaries of significant assumptions in accordance with guidelines for the presentation of a projection established by the American Institute of Certified Public Accountants (AICPA). We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not examine or review the projection nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this projection.

Even if the budgeted resources are received and expended as projected, there will usually be differences between the projection and actual results because events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit substantially all the disclosures required by guidelines for the presentation of a projection established by the AICPA other than those related to the significant assumptions. If the omitted disclosures were included in the projection, they might influence the user's conclusions about the Valley Township Cemetery District's projected budgeted receipts and expenditures, regulatory basis. Accordingly, the projection is not designed for those who are not informed about such matters.

We are not independent with respect to the Valley Township Cemetery District.

The accompanying projection and this report are intended solely for the information and use of the Valley Township Cemetery District, the State of Kansas Department of Administration and the respective County Clerk in which the Valley Township Cemetery District resides in for tax levying purposes, and are not intended to be and should not be used by anyone other than these specified parties.

Swindoll, Janzen, Hawk and Loyd, LLC  
Hutchinson, KS

August 25, 2017

*[sjhl.com](http://sjhl.com)*

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